

1948

# One Hundred and Thirty Third Annual Report of the Selectmen, Assessors, Treasurer, Overseers of the Poor, Street Commissioner and Superintendent of Schools of the Town of Hermon for the Municipal Year Ending Feb 23, 1948

Hermon (Me.)

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**One Hundred Thirty-third Annual Report**  
**OF THE**  
**Selectmen, Assessors, Treasurer**  
**Overseers of the Poor**  
**Street Commissioner**  
**AND**  
**Superintendent of Schools**  
**OF THE**  
**TOWN of HERMON**  
**FOR THE**  
**Municipal Year Ending Feb. 23, 1948**



MORSE-NORRIS PRESS, BANGOR

MAR 12 1948



## Warrant

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Penobscot, ss.

State of Maine

To Ray T. Luce, a Constable of the Town of Hermon in  
said County, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Hermon, qualified by law to vote in the town affairs, to assemble at the High School Gymnasium on Monday, the eighth day of March, A. D. 1948, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose a Town Clerk.

Article 3. To see if the town will vote to accept the Town Report as printed.

Article 4. To elect three or more Selectmen, Assessors and Overseers of the Poor.

Article 5. To elect a Town Treasurer.

Article 6. To elect one member of the School Committee.

Article 7. To see if the town will vote to have one or more Road Commissioners.

Article 8. To see if the town will elect one or more Road Commissioners.

Article 9. To elect one or more Road Commissioners.

Article 10. To see what sum the town will raise and appropriate for:

	B. C. R.
Summer Roads and Bridges	\$ 1,500.00
Winter Roads	2,000.00
Special Resolve Maintenance	250.00
Support of Schools	10,000.00
Repairs of Schoolhouses	
Improvement of Cemeteries	600.00
Memorial Expenses	45.00
Support of Poor	500.00
Officers' Salaries	4,000.00
Contingent Expenses	1,000.00
High School	8,000.00
Course in Agriculture	2,500.00
Aid to Dependent Children	500.00
Street Lights	256.00
Insurance on High School Building	450.00

Article 11. To fix the compensation of:

	B. C. R.
Tax Collector	3½%
S. S. Committee	\$ 15.00
Town Treasurer	400.00
Road Commissioner	State foreman's wages
Selectmen	1st \$600.00-\$200.00-\$200.00

Article 12. To elect a Tax Collector, three Constables and all other necessary town officers.

Article 13. To see if the town will vote to elect one or more Fire Wardens, one of which will be designated as fire inspector, and fix compensation for same.

Article 14. To see what sum the town will raise and

appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended. B. C. R. \$799.50.

Article 15. To see if the town will vote to authorize the Assessors to rescind any amounts appropriated by town for State Highway Construction in excess of the amount required to meet State apportionments. B. C. R. Yes.

Article 16. To see if the town will grant and raise money for the maintenance of State Highways and State Aid Highways within the limits of the town under provision of Sections 9, 18, 36, 37 and 38, R. S. of 1930. B. C. R. \$1,350.00.

Article 17. To see what sum the town will raise and appropriate to buy snow fence. B. C. R. Pass.

Article 18. To see if the town will raise and appropriate \$700.00 to repair the York Road from Reuben R. Overlock's to the Wing Road. B. C. R. Pass.

Article 19. To see if the town will raise and appropriate \$600.00 for the repair of the Clark Road. B. C. R. Pass.

Article 20. To see if the town will vote to raise and appropriate the sum of \$500.00 to repair the Smith Road from Bog Road to Nick Fotis. B. C. R. Yes.

Article 21. To see if the town will vote to raise and appropriate the sum of \$400.00 to straighten turn and blow the ledge on the Patch Road. B. C. R. Yes.

Article 22. To see if the town will vote to raise and appropriate necessary money to tar one-half mile of Spe-

cial Resolve Road from State Highway No. 1 towards Hermon Pond, with the provision that if the State would not accept it as a State Aid Road the Selectmen would have the authority to rescind the appropriation. B. C. R. \$500.00.

Article 23. To reconsider the vote taken at the annual town meeting of 1947, article 40, whereby the town voted to discontinue the publishing the list of taxpayers and taxes in the annual town report. B. C. R. Pass.

Article 24. To see if the town will vote to rescind the vote taken in 1947, article 40, whereby the town voted to discontinue the printing of the taxpayers and taxes as provided for in article 30 of 1923; also in article 42 of 1945. B. C. R. Pass.

Article 25. To see if the town will raise and appropriate \$60.00 for public health nursing in Hermon, said sum to be expended by the State Bureau of Health for local service. B. C. R. Yes.

Article 26. To fix the salary of the Health Officer, said salary to include all payments for any service in connection with health work in the schools. B. C. R. \$50.00.

Article 27. To see if the town will vote in favor of the employment by the Overseers of the Poor of a Physician to act as town physician, whose duties will be to attend all cases of sickness, both medical and surgical, when the patient is dependent upon or is receiving public aid or charity, and who has a pauper settlement in the town of Hermon, and who resides anywhere within 18 miles of the Soldiers' Monument at Hermon Corner. B. C. R. Pass.

Article 28. To see if the town will vote to pay our

member of the Maine Council of Veterans' Affairs for the time and travel or any other expenses, and fix compensation for same. B. C. R. Yes.

Article 29. To see whether or not the town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine. B. C. R. Pass.

Article 30. To see if the town will vote to authorize its Treasurer and Board of Selectmen to sell and convey in the name of the inhabitants of the town of Hermon the interest in any real estate which the town may own by virtue of tax deeds or liens. B. C. R. Yes.

Article 31. To see if the town will vote to authorize its Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding year (municipal) in which they are made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine, and all acts amendatory thereof and in addition thereto. B. C. R. Yes.

Article 32. To see if the town will vote yes or no on the following:

The Selectmen of the town of Hermon are hereby authorized to deduct from any sum or sums now or hereafter due to the inhabitants of said town of Hermon one-half of said sum or sums so due to said inhabitants as aforesaid,



the same to be applied toward the payment of any sum or sums due from said inhabitants of said town of Hermon on account of taxes prior to April 1st of current year, whether said taxes be in the hands of the Collector of Taxes or merged in a tax deed or liens in the hands of the Town Treasurer.

If and when all such unpaid taxes and the tax deeds and liens shall have been fully satisfied, said Selectmen of said town of Hermon are authorized to deduct from any sum or sums now or hereafter due to said inhabitants as aforesaid one-fourth thereof the same to be applied toward payment of any tax assessed against said inhabitants for the current year in said town and remaining unpaid. B. C. R. Yes.

Article 33. To fix the hourly wage on common road work, for both men and trucks. B. C. R. State wages.

Article 34. To see if the town will vote to elect a Budget Committee. B. C. R. Yes.

Article 35. To elect a Budget Committee.

Article 36. To see if the town will vote to appropriate the sum of \$400.00 to cooperate with the Maine Forest Service and Federal Government in the control of the White Pine Blister Rust in accordance with the Revised Statutes, Chap. 32, Sec. 54. B. C. R. Pass.

Article 37. To see if the town will vote to add the 1948 excise tax to the school building fund. B. C. R. Yes.

Article 38. To see if the town will vote to add the an-

anticipated State Aid Construction money to the school building fund, when available from State. B. C. R. No.

Article 39. To see if the town will vote to raise and appropriate money for a marker or monument for World War II veterans. B. C. R. \$300.00.

Article 40. To see if the town will install a street light at intersection of Pine Tree and Fuller Roads. B. C. R. Pass.

Article 41. To see if the town will vote to raise and appropriate the sum of \$300.00 to repair the Bryant Road from Billing Road to Bradley Bryant's residence. B. C. R. Yes.

Article 42. To see if the town will vote to install a culvert at the junction of the Pine Tree Road and Fuller Road to take care of the water, as it runs over the road and down the hill making it very dangerous driving, also backs up and runs in Mr. Boulrier's garage. B. C. R. (Selectmen to take care of this article.)

Article 43. To see if the town will vote to maintain the road from the High School yard to the Agricultural Building in a condition suitable for school bus travel, and raise and appropriate money for the same. B. C. R. \$100.00.

Article 44. To see if the town will vote to accept and receive under the provisions of the law from the heirs of Bertha M. Gilman the sum of one hundred dollars

(\$100.00), the income from same to be used for the perpetual care of the Gilman lot in Pleasant Hill Cemetery.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the High School Gymnasium at 9 o'clock in the forenoon on the day of said meeting.

GERALD G. NOWELL

EMERY L. LEATHERS

CLARENCE L. PRATT

Selectmen of Hermon

# **TOWN OF HERMON**

Incorporated 1814

## **Town Officers**

Selectmen, Assessors and Overseers of the Poor

GERALD G. NOWELL                      EMERY L. LEATHERS  
CLARENCE L. PRATT

Town Clerk and Treasurer

E. N. GRANT

Street Commissioner

GILBERT MALOON

Tax Collector

RAY T. LUCE

Superintendent of Schools

EARL C. McGRAW

Superintending School Committee

RAY T. LUCE                                      RUTH M. HILLMAN  
WILMA M. NOWELL

Board of Health

OLIN ANDREWS              RAY T. LUCE              C. O. HUNT

Local Health Officer

GEORGE H. HORTON, M. D.

## **BUDGET COMMITTEE**

Forest A. Bragg	Stuart MacDonald
Raymond Clark	Otis Patten
T. T. Dunn	Floyd Pickard
Merton L. Hillman	Walter Witherly
Fred Libby	John J. Mosher
Elton Chapman	

## Town Property

## INDIAN FIRE PUMPS

No. 1	At residence of	Emery L. Leathers
No. 2	At residence of	Carl Pomroy
No. 3	At residence of	Floyd Pickard
No. 4	At residence of	Otis Patten
No. 5	At residence of	Willard Richardson
No. 6	At residence of	Fred Libby
No. 7	At residence of	Clarence L. Pratt
No. 8	At residence of	Clarence L. Pratt
No. 9	At residence of	Gerald Nowell
No. 10	At residence of	Herbert Snow
No. 11	At residence of	Raymond Clark
No. 12	At residence of	Claude Kimball
No. 13	At residence of	Gilbert Maloon
No. 14	At residence of	Merton Hillman
No. 15	At residence of	Kenneth Burton
No. 16	At residence of	Kenneth Burton

## GENERAL SUMMARY OF FINANCIAL STANDING OF TOWN

All Town Notes Paid.

Balance in Town Treasury at the close of books	\$2,080.48
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School Building Fund (Excise Tax) invested in Bangor Savings Bank	4,127.97
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Tax Liens due Town	1,049.10
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Due Town from State Aid Road anticipation	6,642.17
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To the Taxpayers of Hermon:

Gentlemen: In accordance with the Statutes of the State, we herewith submit for consideration the one hundred and thirty-third annual reports of the Board of Selectmen, Assessors, Overseers of the Poor, Treasurer, Road Commissioner and Superintendent of Schools for the year ending March 1st, 1948.

## Assessors' Report

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Number of Polls Taxed	305
Number of Polls Not Taxed	25
Rate of Taxation	.077
Amount Assessed on Each Poll	\$3.00

## VALUATION OF TOWN

Real Estate, Resident	\$274,320.00
Real Estate, Non-resident	206,020.00
	<hr/>
Total Real Estate	\$480,340.00
Personal Estate, Resident	\$ 42,820.00
Personal Estate, Non-resident	24,360.00
	<hr/>
Total Personal Estate	67,180.00
	<hr/>
Grand Total	\$547,520.00
Amt. assessed on 305 Polls @ \$3	\$ 915.00
Amt. assessed on \$547,520 @ .077	42,159.04
	<hr/>
Total Amount Assessed	\$ 43,074.04

**PERSONAL PROPERTY**

	No.	Av. Val.	Total
Horses	118	\$66.78	\$ 7,880.00
Colts of not draft type	2	40.00	80.00
Oxen and Beef	27	33.70	910.00
Cows	630	34.49	21,730.00
Heifers over 2 yrs.	64	23.75	1,520.00
Heifers over 18 mos.	71	17.04	1,210.00
Swine over 10 in number	13	10.00	130.00
Domestic Fowl, over 50 in no.	1,585	.58	920.00
Total Amount			<hr/> \$34,380.00

**EXEMPT LIVESTOCK**

Colts, under 3 yrs.	1	\$50.00	\$ 50.00
Cattle, under 18 mos.	354	10.59	3,750.00
Sheep, under 35 in number	66	8.78	580.00
Swine, under 10 in number	56	11.78	660.00
Domestic Fowl, under 50 in number	1,709	.57	970.00
Chickens, 2 mos. old and younger	2,850	.12	340.00
Total Amount			<hr/> \$ 6,350.00

**ALL OTHER KINDS OF PERSONAL PROPERTY**

Stock in Trade	\$ .8,000.00
Portable Mills	600.00
Boats	150.00
Gasoline Pumps	1,410.00
Musical Instruments	1,150.00

Machinery and Equipment	690.00
Other Property	20,800.00
Amount of Livestock brought forward	34,380.00

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Total Amount	\$ 67,180.00
Railroad Property	125,620.00
Light & Power Company (2)	20,480.00
Penobscot Coal & Wharf Co.	11,000.00
Eastman Car Co.	18,800.00
Merchants Despatch Co.	2,400.00

### APPROPRIATIONS

Roads and Bridges	\$ 1,700.00
Winter Roads	2,000.00
Special Resolve Maintenance	250.00
Support of Schools	9,000.00
Repair of Schoolhouses	2,500.00
Improvement of Cemeteries	600.00
Memorial Expenses	30.00
Support of Poor	1,500.00
Officers' Salaries	3,600.00
Contingent Expenses	1,000.00
High School	6,500.00
Agricultural Course	2,500.00
Aid to Dependent Children	700.00
Street Lights	255.00
Insurance on High School	500.00
State Road Construction	799.50
Maintenance of State Highways and State Aid Highways	1,350.00
Snow Fence	200.00
High School Road	200.00



Bond Road	400.00
Public Health Nurse	60.00
Removal of Dump in Pleasant Hill Cemetery	100.00
	<hr/>
Total Amount Appropriations	\$35,744.50
State Tax	4,773.45
County Tax	1,184.40
Overlay	1,371.69
Supplementary Tax	808.20
	<hr/>
Total Amount Assessed	\$43,882.24

Respectfully submitted,

GERALD G. NOWELL,

EMERY L. LEATHERS,

CLARENCE L. PRATT,

Assessors of Hermon.

## Selectmen's Report

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### AID TO DEPENDENT CHILDREN

Raised by Town	\$700.00	
1946 Balance	322.00	
	<hr/>	\$1,022.00
Paid Treasurer of State		723.00
		<hr/>
Unexpended to Summary		\$ 299.00

### MEMORIAL EXPENSES

Raised by Town		\$30.00
Paid Rev. Angus Lyons	\$10.00	
Wolley Novelty Co. for flags	33.75	
	<hr/>	43.75
		<hr/>
Overdraft to Summary		\$13.75

### INSURANCE ON HIGH SCHOOL

Raised by Town		\$500.00
Paid Lewis P. Smith Agency	\$328.75	
Leroy W. Ames	137.76	
	<hr/>	466.51
		<hr/>
Unexpended to Summary		\$ 33.49

### STATE AND COUNTY TAX

State Tax	\$4,773.45
County Tax	\$1,184.40

**OVERLAY**

Appropriation	\$1,371.69
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**SUPPLEMENTARY TAX**

Received from R. T. Luce, Collector	\$808.20
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**STREET LIGHTS**

Raised by Town	\$255.00
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Paid Central Maine Power Co.	244.01
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Unexpended to Summary	\$ 10.99
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**TEMPORARY LOANS**

Rec'd from L. I. Leathers	\$6,000.00	
Gerald G. Nowell	5,000.00	
Stuart MacDonald	1,000.00	
Gerald G. Nowell	5,000.00	
	<hr/>	\$17,000.00

Paid L. I. Leathers	\$6,000.00	
Gerald G. Nowell	5,000.00	
Stuart MacDonald	1,000.00	
Gerald G. Nowell	5,000.00	
	<hr/>	\$17,000.00

**NOTES PAYABLE**

Amy Grant, highway note	\$1,000.00
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Paid Amy Grant	\$1,000.00
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**INTEREST**

Paid L. I. Leathers, temporary loan	\$190.66
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Stuart MacDonald, temporary loan	27.77
Gerald G. Nowell, temporary loan	192.22
Amy Grant, highway note	45.99

Overdraft to Summary	\$456.64
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**HEALTH NURSE**

Raised by Town	\$60.00
Paid Treasurer of State	\$60.00

**WITHHOLDING TAX**

Balance on hand Feb. 22, 1947	\$ 430.50
Rec'd from Town of Hermon	2,493.70
	<hr/> \$2,924.20
Paid Collector of Internal Revenue	2,214.00

Balance February 23, 1948	\$ 710.20
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**TEACHERS' RETIREMENT**

Balance on hand Feb. 22, 1947	\$256.95
Rec'd from Town of Hermon	149.57
	<hr/> \$406.52
Paid Treasurer of State	\$382.52
Transferred to Teachers' Pension	24.00
	<hr/> \$406.52

**TEACHERS' OLD AGE PENSION**

Balance on hand Feb. 22, 1947	\$298.09
Rec'd from Town of Hermon	997.28
Transferred from Teachers' Retirement	24.00
	<hr/> \$1,319.37
Paid Treasurer of State	996.87
	<hr/>
Balance February 23, 1948	\$ 322.50

**ABATEMENTS**

Harold Applebee, disabled veteran	\$ 3.00	
Edward Brann, disabled veteran	7.70	
Derrell Douglas, paid in Bangor	3.00	
Lawrence Garland, paid in Bangor	3.00	
Leland Higgins, deceased	3.00	
Lemuel Nowell, unable to pay	3.00	
LeRoy Landers, paid in Bangor	3.00	
George Palmer, disabled veteran	3.00	
Herman Teuber, disabled veteran	3.00	
H. E. Whitney, paid in Bangor	3.00	
Spencer Winsor, paid in Bangor	3.00	
Madeline Cunningham, property lost by fire	19.25	
Charles Martin, error in assessment	7.70	
Edwin Smith, error in assessment	19.25	
Merton Gilman, property lost by fire	38.50	
Victor Cunningham, Jr., real estate lost by fire	19.25	
Victor Cunningham, Jr., personal, unable to pay	3.08	
R. W. and Erma A. Patten, disabled veteran	144.68	
	<hr/>	\$289.41

**SCHOOL BUILDING FUND****Excise Tax**

Balance March 1, 1945	\$ 853.28	
Balance March 1, 1946	928.40	
Balance March 1, 1947	1,248.68	
Balance January 1, 1948	1,097.61	
	<hr/>	
Total deposited in Bangor Savings Bank		\$4,127.97

### WILFORD S. AND MABEL PIKE TRUST FUND INVESTMENT

Deposited in the Bangor Savings Bank \$7,515.00	
Interest received	\$142.74

### ACCOUNTS RECEIVABLE

Due from State 1948	\$12.41	
Due from Town of Levant	87.73	
Balance to 1948		\$100.14

### REMOVAL OF DUMP IN PLEASANT HILL CEMETERY

Raised by Town		\$100.00
Paid Gilbert Maloon	\$25.20	
Carleton Henderson	18.75	
Alton Snow	18.00	
Harvey Smith	6.00	
LeRoy Overlock	6.00	
E. P. Bishop, gasoline	4.95	
Bemis Bros., dynamite	2.10	
R. B. Dunning Co., dynamite and caps	5.50	
		86.50
Unexpended to Summary		\$13.50

### CARE OF CEMETERIES

Raised by Town		\$600.00
Paid Leland Hanson, general sexton	\$397.50	
Kenneth Bartlett	10.00	
Carroll Libby	10.00	

Beverly Overlock	35.00	
William Nowell	35.00	
Maurice Prescott	24.75	
Eugene Brown	46.50	
Kenneth Boulier	5.00	
Carleton Henderson	3.75	
Alton Snow	3.00	
	<hr/>	570.50
Unexpended to Summary		<hr/> \$ 29.50

### CEMETERY TRUST FUNDS

#### Evergreen Cemetery

Noah and Lemuel Edminster lot	\$ 4.04	\$ 201.00
Fred W. Baldwin lot	2.01	100.00
Eliza Garland lot	2.03	101.24
Jewell lot	2.03	101.74
E. H. Otis lot	2.03	101.17
Seth K. Ames lot	6.15	306.48
Wilmer F. Harding lot	3.05	152.36
Walter Murch lot	2.03	101.52
	<hr/>	<hr/>
	\$23.37	\$1,165.51

#### Pine Tree Cemetery

Perry O. Bryant lot	\$ 4.33	\$ 215.93
George E. Tibbetts lot	2.01	100.03
A. A. Tuttle lot	2.01	100.84
Franklin Perry lot	4.02	200.00
Hiram C. Warren lot	2.01	100.00
J. R. Read lot	10.05	500.00
Wilford S. Pike and Perry lots	9.87	500.00

Loren Goodspeed lot	1.00	100.00
	<hr/>	<hr/>
	\$35.30	\$1,816.80

#### Hermon Pond Cemetery

Benj. Grant lot	\$ 1.53	\$ 76.94
George Leonard lot	2.05	102.75
Silas Miller lot	4.13	205.95
Parmenas D. Fuller lot	2.15	107.40
Benjamin Kimball. lot	2.13	106.47
Robert Swan lot	2.07	103.37
Crocker lot	2.13	106.34
Albert and George Grant lot	.85	100.00
James P. Grant lot	.85	100.00
	<hr/>	<hr/>
	\$17.89	\$1,009.22

#### Pleasant Hill Cemetery

Charles E. Phillips lot	\$ 2.03	\$ 101.53
A. L. Newcomb lot	2.03	101.03
Maria M. Nash lot	3.07	153.08
William Small lot	2.03	101.49
Frank E. Phillips lot	2.01	100.00
Charles P. Brackett lot	4.51	200.00
Martin Overlock lot	2.03	101.25
Sanford Smith lot	6.05	301.25
Arthur C. Smith lot	4.02	200.00
Noah I. Edminster lot	2.76	100.00
Henry Kelley lot	.83	100.00
Edwin P. Page lot	1.33	200.00
Lucy W. Simmons lot		100.00
	<hr/>	<hr/>
	\$32.70	\$1,859.63



## Snow's Corner Cemetery

Enoch Leathers lot	\$ 2.03	\$ 101.43
Annie M. Alley lot	4.08	203.76
John Holmes lot	2.03	101.18
Robert Bryant lot	4.06	202.57
H. M. Sargent lot	2.03	101.48
Agnes K. McCoy lot	2.01	100.00
John Bryant lot	2.03	101.48
L. J. Overlock lot	4.06	202.58
M. J. Drew lot	2.03	101.50
Wilcox lot	4.88	243.24
Susan A. Nowell lot	2.03	101.45
Pickard and Burnett lot	2.03	101.80
Alfred Overlock lot	2.05	102.42
Benjamin Leathers lot	2.03	101.42
Fred E. Paine lot	2.01	100.00
Seth Thompson lot	2.01	100.00
John Walker lot	2.03	101.04
Lemuel Overlock lot	2.03	101.08
George Snow lot	2.03	101.08
Gideon Andrews lot	2.03	101.02
Fredrick M. Whittier lot	2.05	102.21
Henry Barrett lot	2.03	101.75
Wilbur Hillman lot	4.02	200.00
Frank A. Grant lot	2.01	100.00
Annie B. Bishop lot	2.01	100.00
Annie B. Bishop monument and stone		104.12
Franklin J. Hammond lot	2.03	101.13
Joseph A. Snow lot	4.08	203.90
Cushman lot	2.03	101.91
Horace F. Stevens lot	2.03	101.59
George Sawyer lot	2.05	102.08

George H. Smith lot	2.03	101.94
John Wotton lot	2.03	101.68
Bernice L. Kimball lot	2.05	102.64
Ella Colson lot	2.03	101.70
John W. Kimball lot	2.01	100.00
Ernest Overlock lot	2.01	100.00
Andrew J. Kimball lot	2.76	100.00
L. D. Snow lot	1.83	100.00
George B. Grant lot	2.03	101.29
	<hr/>	<hr/>
	\$92.64	\$4,698.47
	<hr/>	<hr/>
Total Interest on Trust Funds	\$201.90	
Total Cemetery Trust Funds		\$10,549.63

#### OFFICERS' SALARIES

Raised by Town		\$3,600.00
Paid Ray T. Luce, tax collector	\$1,579.87	
Earl C. McGraw, school supt.	840.00	
Gerald G. Nowell, selectman	600.00	
Emery E. Leathers, selectman	200.00	
Clarence L. Pratt, selectman	200.00	
E. N. Grant, treasurer	400.00	
Dr. G. H. Horton, health officer	50.00	
W. T. Kimball, fire inspector	24.00	
Kenneth Burton, fire inspector	18.00	
Kenneth Burton, constable	15.75	
Norman Burton, special constable	3.00	
Laurel Appleby, special constable	3.00	
Ray T. Luce, S. S. Committee	15.00	
Ruth M. Hillman, S. S. Committee	15.00	
Wilma M. Nowell, S. S. Committee	15.00	
	<hr/>	3,978.62
		<hr/>
Overdraft to Summary		\$ 378.62

## CONTINGENT

Raised by Town	\$1,000.00	
Rec'd Thelma Treadwell, victualer's license	2.00	
Josephine Mullens, victualer's license	2.00	
Sophia Chevarie, victualer's license	2.00	
John G. Barnes, victualer's license	2.00	
Nick Fotis, victualer's license	2.00	
Leland Higgins, license to sell fireworks	2.00	
Howard Mullens, license to sell fireworks	2.00	
B. H. Lord, license to sell fireworks	2.00	
Treas. of State, Bank Stock	2.63	
Treas. of State, bushes cut at Derry Crossing	25.50	
Eric Ellingwood, discharging two tax liens	1.00	
Ivan Hunt, lot in Snow's Corner Cemetery	5.00	
E. P. Bishop, rent of Town Farm	5.00	
School Dept., for gasoline	398.02	
Highway Dept., for gasoline	176.30	
Tax Lien cost credit	65.94	
		\$1,695.39
Paid Treas. of Hampden, Galen Rob- inson fire	\$ 15.00	
Treas. of Bangor, Whitmore fire	108.00	
Treas. of Bangor, T. A. Turner fire	53.00	
Treas. of Bangor, M. Gilman fire	140.75	
Treas. of Bangor, Hotel Turn-In fire	54.00	

Chas. Smith, Jr., re-filling fire extinguisher	4.95
Carl Pomroy, guarding fire	3.00
Leslie Witham, guarding fire	3.00
Paul A. Smith, audit	137.40
Morse-Norris, printing town reports	273.00
Morse-Norris, office supplies	10.75
Dillingham's, office supplies	40.60
E. N. Grant, office supplies and post.	25.19
H. P. Snowman, office supplies	3.60
C. D. Merrifield Co.	.40
Central Maine Power Co., lights for tractor house	12.00
Webber Oil Co., town gasoline	685.76
Penobscot Registry of Deeds, recording tax liens	1.50
Merrill Trust Co., banking charge	6.46
E. N. Grant, recording marriages, births and deaths	24.00
Emery L. Leathers, trip to Augusta and expenses	4.50
Gerald G. Nowell, telephone, postage and expenses	84.17
Ray T. Luce, cost of 1947 tax liens	53.94
Maine Bonding & Casualty Co., treasurer's bond	35.00
Lewis P. Smith Agency, insurance on tractor and plow	6.00
Lewis P. Smith Agency, tax collector's bond	40.00
Lewis P. Smith Agency, insurance on White truck and snow plow equipment	49.60

Lewis P. Smith Agency, liability insurance on truck	55.95
Leroy W. Ames, insurance on selectmen's office	15.36
Lawrence Dwyer, moderator	5.00
Wilma M. Nowell, checking property transfers	5.00
U. S. Auto & Truck Guide, collector's guide book	9.00
Hermon High School, Microphone adv.	3.00
Maine Municipal Association, dues	35.00
M. Lynch & Co., gasoline tank lock	2.00
Alton Snow, cutting bushes at Derry Crossing	25.50
Albert Smart, cutting bushes at Derry Crossing	25.50
Harold Bates, town dump (1947 tax)	25.41
Wilma M. Nowell, typing town report	12.00
	<hr/> 2,094.29

Overdraft to Summary \$ 398.90

Respectfully submitted,

GERALD G. NOWELL,  
EMERY L. LEATHERS,  
CLARENCE L. PRATT,  
Selectmen of Hermon

## Report of Overseers of Poor

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Raised by Town	\$1,500.00
Rec'd from City of Bangor for Richard Glidden family	54.07
Due from Town of Levant for Veteran No. 1	87.73
	<hr/>
	\$1,641.80
Transferred to State Board and Care	\$1,273.21
Transferred to Supplement	49.65
	<hr/>
	1,322.86
	<hr/>
Balance for Town Poor	\$ 318.94

### STATE BOARD AND CARE

Paid Treas. of State, Pickard family	\$385.38
Treas. of State, King family	887.83
	<hr/>
	\$1,273.21

### SUPPLEMENT

#### Supplement Aid to Blind

Paid Dr. John L. Crowther	\$15.00
Harold S. Harvey & Co.	25.00
	<hr/>
	\$40.00

#### Supplement Old Age Assistance

Paid John Paul Co.	\$9.65
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### TOWN POOR

Celia King—Paid City of Bangor	\$ 17.62
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Marion Collins—

Paid George L. Caron, board and care, \$1 per day	226.00
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Richard Glidden Family—

Paid Beatrice Brookins	\$33.00
Mrs. L. F. Packard	5.33
Eunice N. Patten	8.00
Mrs. Sumner Pinkham	7.74
	<hr/> 54.07

Tramps—Paid C. W. Kimball	.93
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### POOR RELIEF—OTHER TOWNS

Veteran No. 1—

Paid Mountain Bros.	\$47.68
Webber Oil Co.	40.05
	<hr/> 87.73

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\$386.25

Overdraft to Summary	\$ 67.31
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### STATE POOR

Received from State	\$132.39
Due from State	12.41
	<hr/> \$144.80
Paid E. P. Bishop, supplies	\$144.80

Respectfully submitted,

GERALD G. NOWELL,

EMERY L. LEATHERS,

CLARENCE L. PRATT,

Overseers of Poor

## Road Commissioner's Report

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Raised by Town	\$1,700.00
Transferred from Special Resolve Con.	
Town Truck earn.	57.70
Transferred from Town Rd. Improvement,	
Town Truck earn.	75.04
	<hr/>
	\$1,832.74
Paid Gilbert Maloon, foreman	\$310.95
Gilbert Maloon, truck	288.75
Gilbert Maloon, 1,058 feet	
Bridge Plank @ .06 per foot	63.48
Edward Wilson	15.75
Ervin Goodspeed	81.00
Hilton Spencer	117.00
Jessie Maloon	39.00
George Robinson, repairs and	
gas for truck	66.03
Alton Snow	88.50
Berger Metal Culvert Co.	24.50
N. H. Bragg	2.90
Farm Supplies	11.25
Earl Tibbetts	84.75
Grace Lawrence, gravel	3.20
Albert Smart	56.25
George Phillips	36.75
Harold Tibbetts	10.00
J. A. Smart, gravel	135.60



Files & O'Keef Co., road machine blades	22.00	
Carleton Henderson	18.00	
Paul Goodspeed	1.00	
Bemis Bros.	1.35	
C. W. Kimball	8.15	
J. M. Burke, gravel	162.47	
A. H. Andrews, lumber	38.73	
Dunham Hanson Co.	1.50	
E. R. Dysart, material and labor on truck	6.60	
	<hr/>	1,695.46
Balance to Summary		<hr/> \$ 137.28

**BOND ROAD**

Raised by Town		\$400.00
Paid Gilbert Maloon, foreman	\$ 54.00	
Gilbert Maloon, truck	45.00	
Gilbert Maloon, 375 ft. plank @ .06	22.50	
Alton Snow	45.00	
Bemis Bros., spikes	1.35	
George Robinson	4.11	
Carleton Henderson	42.00	
Albert Smart	27.00	
William Nowell	3.00	
Jessie Maloon	24.00	
Ervin Goodspeed	24.00	
Hilton Spencer	72.00	
A. A. Hatch, gravel	34.80	
	<hr/>	398.76
Balance to Summary		<hr/> \$ 1.24

**HIGH SCHOOL ROAD**

Raised by Town		\$200.00
Paid Gilbert Maloon, foreman	\$18.45	
Gilbert Maloon, truck	10.80	
Carleton Henderson	8.25	
Alton Snow	14.63	
George Robinson, gasoline and grease	7.66	
Albert Smart	5.63	
Ervin Goodspeed	7.13	
Edward Wilson	4.51	
Hilton Spencer	14.02	
Harold Applebee	11.00	
Robert Wilson	16.58	
Town of Hampden, shovel	27.50	
Royce Gray	9.00	
Town of Hermon, gasoline	4.00	
Raymond Small	5.00	
L. A. Bowen	8.92	
J. Smart, gravel	21.30	
	<hr/>	194.38
Balance to Summary		<hr/> \$ 5.62

**TOWN ROAD IMPROVEMENT FUND**

Apportioned by State 1947	\$1,191.80	
Balance of 1946	48.65	
	<hr/>	
Amount Available		\$1,240.45
Paid Gilbert Maloon, foreman	\$ 69.30	
Gilbert Maloon, truck	100.80	
Alton Snow	85.50	
Albert Smart	85.50	

Carleton Henderson	9.75	
Ervin Goodspeed	63.00	
Edward Wilson	38.25	
Hilton Spencer	119.85	
Royce Gray	102.00	
Harold Applebee	100.00	
Roger Pinkham	34.50	
Town of Hampden, shovel	255.00	
George Robinson, gasoline and grease	7.81	
Town of Hermon, gasoline	27.80	
Raymond Small	48.00	
Bangor Auto Supply Co.	.90	
C. W. Kimball, oil, glass and putty	5.45	
Town Truck earned	75.04	
	<hr/>	1,228.45
Balance Available for 1948		<hr/> \$ 12.00

### SPECIAL RESOLVE ROAD

Apportioned by State 1947-1948	\$1,000.00	
Balance 1946	2.40	
	<hr/>	\$1,002.40
Paid State Supervision	\$ 6.10	
Gilbert Maloon, foreman	65.25	
Gilbert Maloon, truck	66.70	
Gilbert Maloon, dynamite	2.88	
Alton Snow	50.25	
Albert Smart	53.25	
Jessie Maloon	23.63	
Hilton Spencer	81.60	
Harold Applebee	65.00	
Royce Gray	64.00	
George Robinson	79.05	
Truman Merrill	82.88	

Bertha Russell, shovel	231.25	
Town of Hermon, gasoline	27.80	
Ervin Goodspeed	53.63	
Town Truck earned	57.70	
	<hr/>	1,010.97
Overdraft		<hr/> \$ 8.57

### SPECIAL RESOLVE MAINTENANCE

Raised by Town		\$250.00
Paid Gilbert Maloon, foreman	\$ 63.45	
Gilbert Maloon, truck	52.50	
Ervin Goodspeed	31.88	
Edward Wilson	2.25	
Alton Snow	31.50	
Albert Smart	26.25	
Earl Tibbetts	5.25	
George Phillips	.75	
Hilton Spencer	2.00	
Berger Metal Culvert Co.	25.00	
J. A. Smart, gravel	1.00	
Jessie Maloon	3.00	
Town of Hermon, gasoline	2.00	
	<hr/>	246.83
Balance to Summary		<hr/> \$ 3.17

### STATE HIGHWAY PATROL

Raised by Town		\$1,350.00
Paid State Highway Commission		1,350.50
		<hr/>
Overdraft to Summary		\$ .50

**STATE AID ROAD**

Black Stream Bridge Overdraft	\$ 416.02	
Wheeler Stream Bridge Overdraft	1,984.72	
	<hr/>	\$2,400.74
Transferred 1947 Appropriation	\$ 799.50	
Received from State	1,599.00	
	<hr/>	2,398.50
		<hr/>
Balance		\$ 2.24
Annis Road Bog Hole Overdraft		6,639.93
		<hr/>
Due State Aid Acct. from Anticipation		\$6,642.17

**SNOW FENCE**

Raised by Town		\$200.00
Paid Gilbert Maloon, foreman	\$ 3.60	
Standard Fence Co.	138.60	
Carleton Henderson	3.00	
Town of Hermon, gasoline	2.00	
Nellie Warren, stakes	1.50	
	<hr/>	148.70
		<hr/>
Balance to Summary		\$ 51.30

**WINTER ROADS**

Raised by Town	\$2,000.00
Rec'd from Town of Glenburn	46.25
Rec'd from State	1,369.14

Refund from N. H. Bragg & Sons	7.68	
Plowing yards, Gilbert Maloon	2.00	
		<hr/> \$3,425.07
Paid Gilbert Maloon, foreman	\$565.15	
Gilbert Maloon, truck	492.75	
Ervin Goodspeed	359.63	
Edward Wilson	88.63	
Henry Page	32.25	
Hilton Spencer	859.78	
Lloyd Witherly	250.13	
Central Welding Co.	139.75	
C. W. Kimball	35.25	
H. W. Robbins	9.57	
Albert Smart	48.00	
Jessie Maloon	89.63	
Alton Snow	54.00	
W. H. Shurtleff Co., salt	96.75	
Hedge & Mattheis Co.	20.70	
Evans Machine Shop	1.50	
Commodore Steel Co.	24.25	
Royce Gray	16.00	
L. A. Bowen	26.58	
Robert Wilson	20.40	
J. A. Smart	32.70	
Town of Hampden, shovel	42.50	
Town of Hermon, gasoline	121.72	
R. M. Lightbody	12.48	
Harold Applebee	16.00	

Henley Kimball Co.	79.84
George Robinson	103.05
Carleton Henderson	161.63
N. H. Bragg Sons	25.64
Bangor Hydro-Electric Co.	2.26
A. Brown	7.20
Hackett Machine Co.	3.02
Everson Clark	5.25
Loraine Wilson	18.75
Church Rogers	10.50
William Holmes	36.50
R. B. Harriman	88.00
Arvid L. Ebbeson	1.00
Clyde Gordon	6.38
Haynes & Chalmers	.97
R. B. Dunning	2.12
B. M. Clark Plow Co.	25.50
Robert Bryant	6.75
Dean Delano	1.50
Kenneth Knowlton	39.00
Bean & Conquest	1.35
Webber Oil Co.	10.60
Walter Munn	3.97
Maurice Prescott	6.75
Kenneth Pomeroy	12.75

Treas. of State, plowing

State Highway No. 1

278.00

\_\_\_\_\_ 4,394.38

Overdraft

\_\_\_\_\_ \$ 969.31

Respectfully submitted,

GILBERT MALOON,

Road Commissioner.



## Treasurer's Report

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Cash on hand	\$ 2,549.03
Treasurer of State:	
Agriculture Course	1,165.55
School Fund	15,334.12
Town Road Improvement	1,228.45
Cutting Bushes	25.50
State Aid Road	1,599.00
Snow Removal	1,369.14
Special Resolve	996.30
Victor Cunningham	152.33
Bank Stock Int.	2.63
U. S. Treasury:	
Veterans' Administration	3,489.18
High School Tuition	406.25
Tax Liens:	
Albert LaForge	15.90
Fannie Warren	41.10
Roy Moon	19.00
Aubury Thomas	51.90
Margaret Sherwood	17.00
Errac Ellingwood	60.80
Elsie Fish	15.90
Newman Sloat	130.50
Lauril Appleby. tax deed	10.11
Cemetery Trust Funds:	
Lucy Simmons	100.00
Florence Grant	200.00
Estate of Vesta L. Page	200.00
Mrs. Jennie Kelley	100.00

Harriett Goodspeed	100.00
Trust Fund Interest	201.90
Town of Levant, tuition	1,401.79
Town of Glenburn, tuition	258.66
Town of Newburg, tuition	46.00
Mildred Perkins, tuition	83.33
Lester Foss, tuition	83.33
Harrison Vague	40.00
John C. Webber	46.00
Town of Glenburn, snow removal	46.25
Withholding Tax	2,493.70
Teachers' Pensions	1,146.85
Gerald G. Nowell, temporary loan	10,000.00
L. I. Leathers, temporary loan	6,000.00
Stuart MacDonald, temporary loan	1,000.00
Thelma Treadwell, victualer's license	2.00
Josephine Mullin, victualer's license	2.00
Sophia Chavarie, victualer's license	2.00
Howard Mullins, victualer's license	2.00
Nick Fotis, victualer's license	2.00
Leland Higgins, fireworks license	2.00
Bradford Lord, fireworks license	2.00
John C. Barnes, victualer's license	2.00
E. C. McGraw	4.72
Town of Carmel, school bus	1,200.00
Ivan Hunt, cemetery lot	5.00
Hermon High School Administration	125.00
Hermon High Conveyance	55.50
City of Bangor, Arnita Glidden	54.07
E. P. Bishop, rent Town Farm	5.00
N. H. Bragg & Son, overpayment	7.68
Dunham & Hanson, overpayment	.40

Gilbert Maloon, plowing yards	2.00
W. S. Pike School Fund	142.74
Roger Nason, school account	25.00
Bean & Conquest Inc., school account	15.69
Ray T. Luce, 1947 tax	42,867.69
Ray T. Luce, 1947 excise tax	1,189.82
Ray T. Luce, 1948 excise tax	1,731.57
Highway Gas	333.50
School Department, gas	185.32

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\$100,194.20

Total Warrants paid

\$98,113.72

Cash on hand

2,080.48

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\$100,194.20

Respectfully submitted,

E. N. GRANT,

Treasurer.

## Auditor's Report

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February 28, 1948

The Board of Selectmen  
Hermon, Maine  
Gentlemen:

In accordance with your request, we have audited the accounts of the town of Hermon, Maine, for the year ending February 24, 1948. As part of our audit, we examined and tested the accounts and records of the town and reviewed the accounting methods in operation; we did not perform a detailed audit of all transactions. Our examination was made in accordance with generally accepted auditing standards and included all procedures which we considered necessary in the circumstances.

We herewith present our report, based upon our examination, together with the following exhibits:

- Exhibit A Comparative Balance Sheet as at February 24, 1948 and February 22, 1947
- Exhibit B Reconciliation of Treasurer's Cash Receipts and Disbursements in the General Fund for the year ended February 24, 1948
- Exhibit C Analysis of 1947 Tax Valuation, Assessment, Commitment and Collection
- Exhibit D Statement of Transactions in Departmental Accounts for the year ended February 24, 1948
- Exhibit E Analysis of Change in Unencumbered Surplus for the year ended February 24, 1948

## Balance Sheet Comments

### General Fund

Cash on deposit, in the general fund, has been reconciled with certificate furnished by the Merrill Trust Company. Cash on hand totaling \$460.59 was determined by actual count and attested by the treasurer as being town funds. Deposit of this cash was verified as having been made on February 25, 1948.

We have proved the assessment of 1947 taxes and compared individual assessments with the list as committed to the collector. At the close of the year the collector had made settlement in full for all taxes committed to him. The 1947 tax liens were examined and transactions in all tax liens and tax deeds were reconciled with ledger balances.

The title by which the town has acquired property through tax lien foreclosure has been examined. There were no recorded sales during the year.

Deferred charges are school payrolls, submitted and paid, for the two-week period ended February 27, 1948, creating for this reason only a variance between the accounts of the school superintendent and the school balances submitted in this report.

Accounts receivable was determined to be for pauper supplies furnished during the latter part of this fiscal year.

The capital reserve fund for school buildings has been confirmed as being on deposit in the Bangor Savings Bank. This investment is equal to the amount authorized to be set aside, however deposit was not made in time for interest dividends to be paid during the fiscal year. All collection of 1948 excise taxes has been accounted for sepa-

rately pending transfer to the capital reserve account, if and when so authorized by the voters at next annual meeting.

The balance of notes payable issued to finance the highway construction has been paid. The cancelled note has been viewed by us.

The records of amounts withheld from employees has been examined and the liability as stated is believed to be correct.

The total surplus has decreased from \$1,732.61 to \$1,255.74. This change results from a reduction in overdrafts carried forward of \$3,437.77 and a decrease in unencumbered surplus of \$449.42, as shown in detail on Exhibits D and E.

### **Trust Funds**

Trust fund resources, consisting entirely of time deposits, have been confirmed by certificate furnished by the depository banks.

Balances, consisting of expendable income and principal, have been reconciled with the transactions in each individual trusteeship.

### **Departmental Operating Comments**

We did not make a detailed examination of all departmental transactions; we did, however, make a thorough analysis of all important items and test checked invoices with warrants issued for expenditure.

The appropriation for compensation to town officials includes the salary of the superintendent of schools, whose compensation is not fixed by vote of the town. All expenditures charged against this appropriation appear to

be proper.

Due to a change in the highway laws regarding third class highways, the overdraft in the third class construction account has been lapsed. The proper appropriation was made for state aid construction and applied to construction overdrafts occurring in prior years. The state allotment, as received in cash during the year, was also properly credited. The overdraft to be further reduced from year to year by town appropriations and cash received from the state is now \$5,471.98.

Overdrafts exceeded unexpended balances of \$2,630.39; this should be expected because a provision for tax abatements and interest had not been made and the appropriation for snow removal was not increased over that of the prior year. A review of this account, covering six years, reveals that an overdraft has always occurred and in view of the total mileage of roads to be kept open, the appropriation of \$2,000.00 appears to be insufficient.

### **General Comments**

Excise receipts numbered 276 to 539 inclusive for 1947 and numbered 1 to 275 inclusive for 1948 have been added and the total found to be in agreement with receipts as issued by the treasurer. Collection of all 1947 receipts has been credited to the school building capital reserve, and the 1948 collections held as deferred credit.

A balance was carried forward in the town poor account, pending determination of settlement of the person to whom pauper supplies were furnished. Bills have been rendered to the State of Maine at the proper intervals of time, for paupers duly considered as such, thus the small outstanding balance at year-end closing as accounts receivable is perfectly normal.

**Certificate**

Based upon our examination, and subject to the foregoing, we hereby certify that, in our opinion, the accompanying balance sheet, statement of surplus and statement of departmental income and expenses properly present the financial accounts of the town as of February 24, 1948, and the results of operations for the year ended that date, in conformity with principles of municipal fund accounting.

Respectfully submitted,

PAUL A. SMITH & CO.

Public Accountants

WCW/k/m

By: W. C. Wheeler



**EXHIBIT A**  
**COMPARATIVE BALANCE SHEET**  
**As at February 24, 1948 and February 22, 1947**

**General Fund**

	Feb. 24, 1948	Feb. 22, 1947
Resources:		
Cash, Exhibit B	\$2,080.48	\$2,549.03
Tax Receivables:		
Tax Liens, Sch. A-1	\$1,115.96	715.40
Tax Deeds, Sch. A-2	267.30	277.41
	<u>1,383.26</u>	<u>992.81</u>
Less: Uncollectible Reserve	273.11	277.41
	<u>1,110.15</u>	<u>715.40</u>
Tax Acquired Property, Sch. A-3	35.12	
Accounts Receivable, Sch. A-4	12.41	48.44
Less: Uncollectible Reserve		27.50
	<u>12.41</u>	<u>20.94</u>
Suspense Account	87.73	
Deferred Charges	694.12	
Capital Reserve Invested	4,127.97	
	<u>\$8,147.98</u>	<u>\$3,285.37</u>
Total Resources	<u>\$8,147.98</u>	<u>\$3,285.37</u>

**Trust Funds**

Resources:		
Time Deposits	\$10,549.63	\$9,750.11
	<u>\$10,549.63</u>	<u>\$9,750.11</u>

**EXHIBIT A**  
**COMPARATIVE BALANCE SHEET**  
**As at February 24, 1948 and February 22, 1947**  
**General Fund**

	Feb. 24, 1948	Feb. 22, 1947
Obligations:		
Notes Payable		\$1,000.00
Due Governmental Agencies:		
U. S. Treasurer:		
Federal Income Tax	\$710.20	430.50
State of Maine Treasurer:		
Teachers' Retirement		256.95
Teachers' Pension		298.09
Maine Employees' Retire.	322.50	
	1,032.70	985.54
Suspense Account		2.08
Deferred Credit, 1948 Excise Taxes	1,731.57	
Capital Reserve Fund	4,127.97	3,030.36
	\$6,892.24	\$5,017.98
Total Obligations		
Surplus:		
Net Departmental Balances		
Forward, Ex. D (Overdraft)	2,536.29	5,974.06
Unencumbered Surp., Ex. E	3,792.03	4,241.45
	1,255.74	1,732.61
Total Surplus		
Total Obligations and Surplus	\$8,147.98	\$3,285.37

**Trust Funds**

Balances, Sch A-5		
Expendable Income	\$ 174.63	\$ 175.11
Principal	10,375.00	9,575.00
	\$10,549.63	\$9,750.11
Total Trust Fund Balances		

A complete audit report is on file in the town office.

## OUTSTANDING TAX DEEDS

As at February 24, 1948

	1936	1935	1934	1933	1932	Total
E. U. Clark, Hrs. of	\$24.56	24.56				49.12
Evelyn Getchell		30.80	28.55	28.55	29.75	117.65
Ralph Lane	7.29	6.88	4.25			18.42
H. A. Morrison, Hrs. of	6.81	6.40	5.75	5.80	5.90	30.66
Millard Overlock			18.60		17.58	36.18
William Russell			6.50			6.50
Blanche L. Smedburg	8.77					8.77
	<u>\$47.43</u>	<u>\$68.64</u>	<u>\$63.65</u>	<u>\$34.35</u>	<u>\$53.23</u>	<u>\$267.30</u>

# OUTSTANDING TAX LIENS

As at February 24, 1948

	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	Total
George A. Coates	\$ 45.12											45.12
Victor Cunningham, Jr.	18.17											18.17
Jim Doucette						2.42						2.42
Louise P. Downs							3.48					3.48
Wm. I. and Esther Ellingwood	22.02	19.50										41.52
Lester L. Hall	18.17											18.17
Florence Hess	33.57	8.70										42.27
Thomas Joslin			1.50									1.50
Gerald M. Kelley*	79.50											79.50
Albert LaForge	17.17											17.17
Rose Langolle					1.50							1.50
Ralph Mann	14.32											14.32
C. S. MacDonald	79.50	73.50										153.00
A. S. McGray								10.20				10.20
Donald McLain	10.47											10.47
Minnie Mersereau		15.90										15.90
H. A. Morrison, Heirs of								3.24	3.18	3.06	3.06	12.54
Arlo Moore	65.60											65.60
Vernie and Vorna G. Munson	5.08											5.08
Frank Nye	64.37											64.37
Alvin Overlock, Heirs of			1.50	1.50								3.00
Mona Patten	25.87	23.10										48.97
Leon Philbrick								2.08	7.10	6.70		15.88
Dora Pomroy	15.12	41.10										56.22
Phelix Porter	8.16											8.16
Maurice Prescott	79.77											79.77
Ernest Raynes			8.50									8.50
Donald Robinson	14.32											14.32
Glendon A. and Marie Robinson		34.50										34.50
Albert SanAntonio	116.42											116.42
F. D. Sargent	25.87											25.87
Alton Snow		40.88										40.88
J. M. Taylor				7.10								7.10
Elmer J. Treworgy	18.17	15.90										34.07
	<u>\$776.76</u>	<u>\$273.08</u>	<u>\$11.50</u>	<u>\$8.60</u>	<u>\$1.50</u>	<u>\$2.42</u>	<u>\$3.48</u>	<u>\$15.52</u>	<u>\$10.28</u>	<u>\$9.76</u>	<u>\$3.06</u>	<u>\$1,115.96</u>

\*Paid after close of books.

## **Report of Superintendent of Schools**

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To the School Committee and Citizens of Hermon:

The following school report for the year ending March 1, 1948 is presented with the hope that you may better understand the conditions which exist in your schools, together with the problems which must be faced in the coming year.

### **ENROLLMENT**

The total enrollment for the present school year is 253, an increase of 31 over last year. You will note from the detailed enrollment figures that two of our rural schools have over 40 pupils. It is impossible for a teacher to do justice to the children in schools of this size with seven different grades. Teaching 40 children of one grade would be a difficult task, but with 40 children in seven different grades some children must necessarily be neglected. In order to do justice to the children, as well as the teacher, we must have an additional teacher for another year.

The only place we have for another teacher is in the two-room building at the Junction. This will mean the reassignment of some pupils to different schools for the coming year. The only alternative to opening the extra room at the Junction would be to eliminate the subprimary grade from our school system until we have additional classrooms.

We may safely expect that school enrollment will continue to increase for some time. The increased birth rate of recent years would indicate that enrollment in the ele-

mentary grades will increase nearly 25 per cent during the next decade. This increase will of course in a few years tend to increase high school enrollment also.

The following statistics will point out how the pupils are distributed by schools and grades:

Enrollment by Schools		Enrollment by Grades	
Hermon Corner	44	Sub-primary	50
Junction	30	Grade 1	29
Webber	33	Grade 2	44
Coldbrook	29	Grade 3	43
Burnett	39	Grade 4	32
Snow's Corner	42	Grade 5	23
Leathers' Corner	36	Grade 6	32
<hr/>		<hr/>	
Total	253	Total	253

### TEACHERS

A town which is able to retain its teachers year after year deserves commendation. Children can do much better work when they are under the guidance of the same teachers for rather long periods of time. Schools where teachers are constantly changing are not the places where the best work is done.

In our high school we have the same faculty as last year and in the elementary schools only one change was made. Mrs. Mabel Gowen of Orrington was engaged to teach the Coldbrook School in place of Mrs. Cahill, who resigned. Miss Kathleen Hewes of Hampden teaches music in the grade schools. Miss Hewes also teaches music in Hampden and Levant.

One of our teachers attended summer school last year and several of them are taking extension courses at the present time.

## REPAIRS

Our repair account is overdrawn considerably this year, due to the increased cost of making necessary repairs. The two largest items of expense were the agriculture shop and the new septic tank for the high school. Both of these jobs are only partly done and it is estimated that we will need approximately \$2,400 to complete the shop and make necessary changes and additions to the toilet facilities at the high school.

During the past year we had to purchase three new stoves for the rural schools. If we open the second room at the Junction schoolhouse another stove will need to be purchased. Some of the smaller seats from the Junior High will have to be moved to the Junction and new seats purchased to replace those taken from the high school. These new seats and stove will probably cost around \$600.

Due to increased enrollment in the high school this year we found it necessary to purchase twenty-five new seats, which must be paid for out of the new appropriation. The items which I have mentioned, together with the present overdraft, will call for an appropriation of \$4,000 for the coming year.

## NEW SCHOOL BUILDING

Again I wish to emphasize that new accommodations must be provided for the children in the grades as soon as possible. Each year I have emphasized the deplorable conditions in our rural schools. As I have already mentioned, increased enrollment makes it necessary to have another classroom for next fall. With a similar increase in the next couple of years we will have no place to provide for the children.

I believe that the town of Hermon should take some definite action at once toward making plans for the immediate future. I would suggest the appointment of a special committee to work with the school committee to determine what kind of a building should be constructed, its location, etc. If planning is not done now the time will soon be here when building will have to be done without adequate study and as a result we may not get what is best suited to the needs of the town.

### HIGH SCHOOL

For a detailed report of the high school I would refer you to the report of Principal Dwyer. I do want to say, however, that your high school will compare very favorably with any in the state. The school has an excellent corps of teachers. It is well equipped with modern textbooks and supplies. It offers a modern progressive program of studies. On the other hand, the building is overcrowded and many of the seats are not suited for high school use. As fast as possible we are replacing the old seats with new.

### CONVEYANCE

At the beginning of school we had a new 54-passenger bus to replace the small 36-passenger bus. It is fortunate that we did, for the new one is filled to capacity. I believe that we should turn in the Ford bus for another larger one this summer. Repairs on the Ford have become expensive and in addition to that we need a larger bus on that route as at present we have to make two trips to the Junction twice daily. A larger bus could convey all pupils in one trip.



## AGRICULTURE

The course in agriculture is a decided benefit to the school and to the town as a whole. With the completion of the shop its usefulness will be greatly enhanced. The boys in this course are receiving a training which should make them especially valuable citizens of the town.

This department is also providing, in cooperation with the Veterans' Administration, a training program for veterans. This is financed by the Veterans' Administration and involves no expense to the town.

## APPROPRIATIONS

The following appropriations are recommended:

Common Schools	\$10,000.00
High School	9,000.00
Repairs	4,000.00
Agriculture	3,000.00

The need for increased appropriation for repairs I have already explained. The additional appropriations for common schools and high school are caused by several factors. We will have to hire an extra teacher next year for the elementary schools. The last Legislature passed a minimum salary law that requires each certified teacher to be paid at least \$1,500 per year. This increase went into effect in September, so that for the present year ending March 1 we have had to pay the increase for only two-thirds of a year. Next year this increase will be effective for the full year. The cost of textbooks and all school supplies has increased continuously since 1941 until today paper supplies in many instances are nearly three times what they were five or six years ago. We have also included in the budget some funds toward the purchase of a new school bus.

### CONCLUSION

I wish to express my appreciation to the parents and citizens of Hermon for their generous support of the schools in all their activities. To the teachers and members of the school committee who have so wholeheartedly supported the school program I extend my sincere thanks. To the school children whose cheery smiles and pleasant greetings meet me on every hand I renew my pledge to provide the best possible training for the years which lie ahead.

Respectfully submitted,

EARL C. McGRAW,

Supt. of Schools.

# FINANCIAL STATEMENT

## Elementary Schools

### TEACHERS' PAYROLL

Harriet Goodspeed	\$1,342.50
Viola Ellingwood	1,342.50
Tena Felker	1,342.50
Helen Bragg	1,342.50
Alice Goodell	1,342.50
Laverna Patten	1,342.50
Mabel Gowen	975.00
Wilma Cahill	315.00
Mrs. Herbert Buell	31.50
Martha Payson	26.25
Katherine Herrick	1,017.50
Mollie Nickerson	1,577.50
Vina McGraw, Clerk	465.64
Kathleen Hewes, Music	312.00
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Total	\$12,775.39

### LIGHTS

Central Maine Power Company	92.24
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### ELEMENTARY SCHOOL TUITION

City of Bangor	200.00
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### FUEL

Harold Tibbetts & Sons	\$ 144.00
Norman Overlock	102.00
Linwood Overlock	102.00
Nelson Thayer	35.00
Saunders Brothers	145.00
W. J. Grant	51.00

Harriet Goodspeed	13.00	
	<hr/>	
Total		592.00

## JANITORS AND CLEANING

Charles C. Russell	\$ 48.37	
Charles J. Russell	48.37	
W. O. Pendleton	35.00	
Harriet Goodspeed	38.00	
George Homsted	38.00	
Serena Torrey	23.00	
Helen Bragg	23.00	
George Lawrence	17.00	
Allen White	38.00	
Viola Ellingwood	23.00	
Mabel Gowen	6.00	
David Somers	10.00	
Avis Torrey	15.00	
Joyce Frost	15.00	
Forest Bragg, Jr.	14.00	
Wilma Cahill	5.00	
	<hr/>	
Total		396.74

## CONVEYANCE

Bean & Conquest	\$4,148.34
L. P. Smith Agency	563.27
H. W. Robbins	736.98
Myron Goodell	728.11
Nelson Overlock	666.00
George Robinson	499.77
Town of Hermon	378.88
Claude Kimball	85.39

Webber Motor Company	20.43	
	<hr/>	
Total		7,827.17

#### TEXTBOOKS AND SUPPLIES

Scott-Foresman Company	\$ 210.93	
F. E. Compton & Company	80.94	
American Book Company	218.65	
E. E. Babb & Company	178.31	
Allyn & Bacon	13.92	
The Macmillan Company	5.38	
World Book Company	4.31	
Beckley-Cardy Company	33.46	
Loring, Short & Harmon	47.49	
Furbush-Roberts Printing Company	18.52	
Sears Roebuck & Company	2.30	
J. L. Hammett Company	2.69	
D. C. Heath Company	3.59	
Ginn & Company	21.85	
Laidlaw Brothers	24.55	
E. H. Rowell Company	5.00	
Claude Kimball	18.00	
Morse-Norris Press	4.50	
Helen Bragg	2.48	
Tena Felker	3.00	
	<hr/>	
Total		899.87

#### SUMMARY FOR ELEMENTARY SCHOOLS

##### Receipts

Balance 1946-1947	\$ 2,528.51
Appropriation	9,000.00
State School Fund	10,323.12

Equalization Fund	4,961.00	
Tuition	40.00	
Town of Carmel	1,200.00	
Bean & Conquest	15.69	
	<hr/>	
Total Receipts		\$28,068.32
Expenditures		
Teachers' Salaries	\$12,775.39	
Lights	92.24	
Tuition	200.00	
Fuel	592.00	
Janitors and Cleaning	396.74	
Conveyance	7,827.17	
Textbooks and Supplies	899.87	
Transfer to High School Account	2,965.65	
	<hr/>	
Total Expenditures		25,749.06
		<hr/>
Balance		\$ 2,319.26

### High School Account

#### TEACHERS' PAYROLL

Lawrence Dwyer, principal	\$3,025.00	
Floy Bemis, assistant	1,577.50	
Ella Cobb, assistant	1,674.00	
Bertha Myers, Commercial	1,677.50	
Katherine Herrick, Grade 9	560.00	
	<hr/>	
Total		\$ 8,514.00

#### TEACHERS' SUMMER SCHOOL EXPENSES

Lawrence Dwyer	50.00
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## LIGHTS

Central Maine Power Company	205.52
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## FUEL

J. F. Woodman & Company	\$ 499.62	
Harold Tibbetts	27.00	
Nelson Thayer	70.00	
Saunders Brothers	12.75	
	<hr/>	
Total		609.37

## JANITORS AND CLEANING

Nelson Overlock	\$ 842.00	
Charles C. Russell	45.76	
Charles J. Russell	45.76	
Gardiner Overlock	6.00	
Lincoln Patten	6.00	
	<hr/>	
Total		945.52

## TEXTBOOKS AND SUPPLIES

Chicago Apparatus Company	\$ 140.55
Ginn & Company	182.98
Royal Typewriter Company	99.75
American Book Company	68.63
Graves Typewriter & Adding Machine Company	174.00
Hermon High School	50.00
Furbush-Roberts Printing Company	22.10
Educators Association	19.55
Utilities Distributors	1.95
Allyn & Bacon	51.78

Cascade Paper Company	43.93	
The Macmillan Company	20.26	
L. P. Smith Agency	8.83	
Howard & Brown	23.44	
E. E. Babb & Company	96.90	
Science Research Association	76.70	
Scott-Foresman Company	11.34	
Educators Progress Service	5.00	
Scholastic Bookshop	6.45	
Dakin Sporting Goods Company	10.45	
Loring, Short & Harmon	63.21	
E. C. McGraw	12.00	
Southwestern Publishing Company	33.47	
State Bureau of Health	3.25	
C. B. Dodge Company	26.25	
Kinney Duplicator Company	21.25	
Claude Kimball	16.61	
Bangor Office Supply	3.00	
C. D. Merrifield Company	5.50	
Beckley-Cardy Company	5.50	
D. C. Heath & Company	25.18	
University of Maine Film Service	25.00	
Morse-Norris Press	4.50	
Silver Burdett Company	1.04	
		<hr/>
Total		1,360.35

## SUMMARY FOR HIGH SCHOOL

## Receipts

Balance 1946-1947	\$ 100.00
Appropriation	6,500.00
Veterans' Course	125.00
Interest on Wilford S. and Mabel	



Pike Fund	142.74	
Transfer from State School Fund	2,965.65	
Tuitions	2,044.11	
State—Professional Credits	50.00	
	<hr/>	
Total Receipts		\$11,927.50
Expenditures		
Teachers' Salaries	\$8,514.00	
Teachers' Summer School Expenses	50.00	
Lights	205.52	
Fuel	609.37	
Janitors and Cleaning	945.52	
Textbooks and Supplies	1,360.35	
	<hr/>	
Total Expenditures		11,684.76
		<hr/>
Balance		\$ 242.74

### AGRICULTURE

Receipts		
Appropriation	\$2,500.00	
State	1,165.55	
	<hr/>	
Total Receipts		\$3,665.55
Expenditures		
Overdraft 1946-1947	\$ 490.77	
Charles Smith, salary	2,890.00	
Charles Smith, travel expense	193.27	
Charles Smith, supplies	14.35	
Bangor Office Supply Co.	6.45	
National Agricultural Supply Co.	5.86	

Claude Kimball	1.10	
Dunham & Hanson	.50	
McGraw Hill Book Co.	19.51	
The Bakiston Company	2.87	
The Interstate	58.44	
John Wiley & Sons	14.36	
L. P. Smith Agency	36.22	
A. I. Root Co.	5.41	
	<hr/>	
Total Expenditures		3,739.11
		<hr/>
Overdraft		\$ 73.56

**REPAIRS**

## Receipts

Appropriation	\$2,500.00	
Transferred from Special Account		
for Agriculture Shop	43.85	
Charles Smith	4.72	
Traveler's Insurance Co.	25.00	
	<hr/>	
Total Receipts		\$2,573.57

## Expenditures

Overdraft 1946-1947	\$ 8.19	
Elementary Schools—		
W. O. Pendleton	\$ 72.80	
Albion Saunders	12.50	
Chesley Webber	2.55	
Percy King -	6.00	
Atlantic Clarion Stove Co.	148.50	
	<hr/>	
Total Elementary Schools		242.35

## High School and Agriculture Shop—

Saunders Brothers	\$447.93
B. M. Baker	304.80
W. O. Pendleton	419.60
D. S. Hayden	160.00
Leon Leathers	200.00
R. B. Dunning	146.12
Danforth Brothers	120.00
Chesley Webber	127.41
J. L. Hammett	176.00
Acme Supply Co.	100.00
A. J. McGown & Sons	82.45
R. E. Nason, Inc.	177.95
L. A. Bowers	3.00
Irving Goodspeed	3.37
Leland Hanson	18.00
Edward Wilson	4.12
Hilton Spencer	14.05
Harold Applebee	11.00
Roys Gray	7.00
Raymond Small	11.00
Robert Wilson	11.47
Town of Hermon	10.12
Charles Smith	10.00
Brooks Brick Co.	25.00
Walker Lumber Co.	.95
L. O. Bowen	20.40
Farm Supplies, Inc.	15.50
Verney Munson	22.90
Town of Hampden	37.50
Dunham & Hanson	3.55
Charles Philbrick	5.50
George Gagne	5.50

Norman Nahor	4.67	
Claude Kimball	37.93	
Sears Roebuck	7.00	
Walter Munson	12.00	
Beckley-Cardy Co.	16.56	
W. J. Grant	27.00	
Parks Hardware Co.	4.32	
Earl Tibbetts	27.00	
Alton Snow	31.87	
Albert Smart	3.37	
Gilbert Maloon	34.55	
Ernest Heughen	25.88	
Lewis Snow	21.00	
Jerry Smary	22.70	
Ray Luce	8.64	
Harold Gray	30.01	
<hr/>		
Total High School and Agriculture Shop	3,016.69	
John Mosher, truant officer	6.00	
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Total		3,273.23
		<hr/>
Overdraft		\$ 699.66

## Principal's Report

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The registration for Hermon High School in September, 1947, was 166. The enrollment as of February 13, 1948, is 156.

The enrollment by classes is as follows:

	Boys	Girls	Total
Seniors	9	11	20
Juniors	10	6	16
Sophomores	11	11	22
Freshmen	21	16	37
Grade VIII	18	12	30
Grade VII	13	18	31
	—	—	—
Total	82	74	156

These figures include 16 tuition students. They also establish a new enrollment record for Hermon. Total school enrollment figures for the town show that the school population is increasing. The large classes in our lower grades point out to us conclusively that we can expect no lessening of our housing, equipment, and supply demands for a considerable period of time. Our most pressing needs concern classroom space and proper seating. Our seventh and eighth grade students, especially, do not have the type of seats that are suitable to their age group.

With our six-year program, we have been able to adjust our course of study to meet better the needs of the students. Throughout the six years we have an integrated program in social studies, mathematics, science, and English.

Our visual education program fits well into the total schedule. There are bound to be misconceptions about a program of this type, especially in the beginning. The movie, which is only one of the audio-visual aids utilized in teaching, is used primarily for classroom instruction. We believe that if at the proper time the teacher is able to use an authoritative, well-planned film, his teaching increases in effectiveness. Typical films used at our school during the past year were: "Earth and It's Seasons," "Chemistry and a Changing World," "Ground Water," "What Is Electricity?" and "Henry W. Longfellow." I believe the audio-visual program is of sufficient educational value to merit consideration as a regular item in the school budget.

In a time when world peace is in the balance and many internal difficulties beset our country, the responsibility of education is great indeed. We must all—the home, the community, and the school—work together so the citizens of tomorrow will have the necessary skills, understandings, and attitudes to live rich and meaningful lives as citizens of a truly great democracy.

Respectfully submitted,

LAWRENCE W. DWYER,

Principal.

## **Report of Public Health Nurse**

January 1 to December 31, 1947

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A Public Health program is only as good as the interest shown by the citizens of the town in which the program is being carried out. In recent years much better effort has been made in your community but many people who really should benefit by it are still not reached. Health is an asset that we obtain by normal healthful living. Individual taxpayers of your community, whether directly or indirectly, bear the cost of this service and should be interested in a sound health program for this town.

During the past year your Public Health Nurse has given more time to the prenatal, infant and preschool periods of the child's life because we realize the children of today will be the citizens in a few years.

As in previous years home visits for health supervision have been made to infants and preschool children in order to help mothers with the planning of a daily schedule and to help with correction of defects and establishment of good health habits.

Conferences have been held with the superintendent and teachers regarding health problems arising in school and to cooperate with them in promoting modern health education. Guidance in making the school environment safer has been given.

Whenever necessary children have been referred to the Pediatric and Crippled Children's Clinics sponsored by the State Bureau of Health. These referrals are made through the family physician.

Necessary follow-up visits have been made to tuberculosis patients and their contacts in order to advise them to return for X-rays and checkups.

From February until June your town had emergency health service. During this time your Public Health Nurse was away securing further education to improve her service to the town.

The help of those who have assisted with the Health Service has been greatly appreciated.

Respectfully submitted,

GEORGINA J. PATTERSON,

Bureau of Health

Public Health Nurse



